

Form No. 49AA

Application for Allotment of Permanent Account Number
[Individuals not being a Citizen of India/Entities incorporated outside India/
Unincorporated entities formed outside India]

See Rule 114

To avoid mistake (s), please follow the accompanying instructions and examples before filling up the form

Only 'Individuals' to
affix recent photograph
(3.5 cm × 2.5 cm)

Only 'Individuals' to
affix recent photograph
(3.5 cm × 2.5 cm)

Assessing officer (AO code)Sign / Left Thumb impression
across this photo

Area code			AO type		Range code			AO No.	

Sir,

I/We hereby request that a permanent account number be allotted to me/us.

I/We give below necessary particulars:

Signature / Left Thumb impression

1 Full Name (Full expanded name to be mentioned as appearing in proof of identity/address documents: initials are not permitted)Please select title, ☒ as applicable ☐ Shri/Mr ☐ Smt/Mrs ☐ Kumari/Ms ☐ M/s

Last Name / Surname

First Name

Middle Name

2 Abbreviations of the above name, as you would like it, to be printed on the PAN card**3 Have you ever been known by any other name?** ☐ Yes ☐ No (Please tick as applicable)

If yes, please give that other name

Please select title, ☒ as applicable ☐ Shri/Mr ☐ Smt/Mrs ☐ Kumari/Ms ☐ M/s

Last Name / Surname

First Name

Middle Name

4 Gender (for Individual applicants only) ☐ Male ☐ Female ☐ Transgender (Please tick as applicable)**5 Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/ Formation of Body of individuals or Association of Persons**

Day

Month

Year

6 Details of Parents (applicable only for individual applicants)

Whether mother is a single parent and you wish to apply for PAN by furnishing the name of your mother only?

☐ Yes ☐ No (please tick as applicable)

If yes, please fill in mother's name in the appropriate space provide below.

Father's Name (Mandatory except where mother is a single parent and PAN is applied by furnishing the name of mother only)

Last Name / Surname

First Name

Middle Name

Mother's Name (optional except where mother is a single parent and PAN is applied by furnishing the name of mother only)

Last Name / Surname

First Name

Middle Name

Select the name of either father or mother which you may like to be printed on PAN card (Select one only)

☐ Father's name ☐ Mother's name (Please tick as applicable)

(In case no option is provided then PAN card will be issued with father's name except where mother is a single parent and you wish to apply for PAN by furnishing name of the mother only).

7 Address**Residence Address**

Flat/Room/ Door / Block No.

Name of Premises/ Building/ Village

Road/Street/ Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory

Pincode / Zip code

Country Name

Office Address

Name of office																											
Flat/Room/ Door / Block No.																											
Name of Premises/ Building/ Village																											
Road/Street/ Lane/Post Office																											
Area / Locality / Taluka/ Sub- Division																											
Town / City / District																											
State / Union Territory	Pincode / Zip code									Country Name																	

8 Address for Communication ☐ Residence ☐ Office (Please tick as applicable)

9 Telephone Number & Email ID details

Country code	Area / STD Code	Telephone / Mobile number
Email ID		

10 Status of applicant

Please select status, ☒ as applicable ☐ Government

☐ Individual	☐ Hindu undivided family	☐ Company	☐ Partnership Firm	☐ Association of Persons
☐ Trusts	☐ Body of Individuals	☐ Local Authority	☐ Artificial Juridical Persons	☐ Limited Liability Partnership

11 Registration Number (for company, firms, etc.)

12 Country of citizenship ISD code of country of citizenship

13 Source of Income Please select status, ☒ as applicable

☐ Salary	☐ Capital Gains
☐ Income from Business / Profession Business/Profession code [For Code: Refer instructions]	☐ Income from Other sources
☐ Income from House property	☐ No income

14 Representative or Agent of the Applicant in India

Full name, address of the Representative or Agent

Full Name (Full expanded name: initials are not permitted)

Please select title, ☒ as applicable ☐ Shri/Mr ☐ Smt/Mrs ☐ Kumari/Ms ☐ M/s

Last Name / Surname																											
First Name																											
Middle Name																											

Address

Flat/Room/ Door / Block No.																											
Name of Premises/ Building/ Village																											
Road/Street/ Lane/Post Office																											
Area / Locality / Taluka/ Sub-Division																											
Town / City / District																											
State / Union Territory	Pincode / Zip code																										

15 Documents submitted as Proof of Identity(POI) and Proof of Address (POA)

I/We have enclosed as proof of identity, as proof of address, and as mandatory certified documents

[Please refer to the instructions (as specified in Rule 114 of I.T. Rules, 1962) for list of mandatory certified documents to be submitted as applicable]

INSTRUCTIONS FOR FILLING FORM 49AA

- (a) Form to be filled legibly in **BLOCK LETTERS** and preferably in **BLACK INK**. Form should be filled in English only
- (b) Each box, wherever provided, should contain only one character (alphabet /number / punctuation sign) leaving a blank box after each word.
- (c) 'Individual' applicants should affix two recent colour photographs with white background (size 3.5 cm x 2.5 cm) in the space provided on the form. The photographs should not be stapled or clipped to the form. The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the form.
- (d) Signature / Left hand thumb impression should be provided across the photo affixed on the left side of the form in such a manner that portion of signature/impression is on photo as well as on form.
- (e) Signature /Left hand thumb impression should be **within the box** provided on the right side of the form. The signature should not be on the photograph affixed on right side of the form. If there is any mark on this photograph such that it hinders the clear visibility of the face of the applicant, the application will not be accepted.
- (f) Thumb impression, if used, should be attested by a Notary Public or an authorized officer in respective country of residence under official seal and stamp.
- (g) AO code (Area Code, AO Type, Range Code and AO Number) of the Jurisdictional Assessing Officer must be filled up by the applicant. These details can be obtained from the Income Tax Office or PAN Centre or websites of PAN Service Providers on **www.utiitsl.com** or **www.tin-nsdl.com**.
- (h) Guidelines for filling the Form 49AA:

[illegible]

		Applicants other than 'Individuals' may ignore above instructions. Non-Individuals should write their full name starting from the first block of Last Name/Surname. If the name is longer than the space provided for the last name, it can be continued in the space provided for First and Middle Name. For example XYZ DATA CORPORATION (INDIA) PRIVATE LIMITED should be written as : <table border="1"> <tr> <td>Last Name/Surname</td><td>X</td><td>Y</td><td>Z</td><td></td><td>D</td><td>A</td><td>T</td><td>A</td><td></td><td>C</td><td>O</td><td>R</td><td>P</td><td>O</td><td>R</td><td>A</td><td>T</td><td>I</td><td>O</td><td>N</td><td></td><td>(</td><td>I</td><td>N</td><td>D</td></tr> <tr> <td>First Name</td><td>I</td><td>A</td><td>)</td><td></td><td>P</td><td>R</td><td>I</td><td>V</td><td>A</td><td>T</td><td>E</td><td></td><td>L</td><td>I</td><td>M</td><td>I</td><td>T</td><td>E</td><td>D</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>Middle Name</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table> For example MANOJ MAFATLAL DAVE (HUF) should be written as : <table border="1"> <tr> <td>Last Name/Surname</td><td>M</td><td>A</td><td>N</td><td>O</td><td>J</td><td></td><td>M</td><td>A</td><td>F</td><td>A</td><td>T</td><td>L</td><td>A</td><td>L</td><td></td><td>D</td><td>A</td><td>V</td><td>E</td><td></td><td>(</td><td>H</td><td>U</td><td>F</td><td>)</td></tr> <tr> <td>First Name</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>Middle Name</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table> In case of Company, the name should be provided without any abbreviations. For example, different variations of 'Private Limited' viz. Pvt Ltd, Private Ltd, Pvt Limited, P Ltd, P. Ltd., Ltd are not allowed. It should be 'Private Limited' only. In case of sole proprietorship concern, the proprietor should apply for PAN in his/her own name. Name should not be prefixed with any title such as Shri, Smt, Kumari, Dr., Major, M/s etc.	Last Name/Surname	X	Y	Z		D	A	T	A		C	O	R	P	O	R	A	T	I	O	N		(	I	N	D	First Name	I	A	)		P	R	I	V	A	T	E		L	I	M	I	T	E	D							Middle Name																									Last Name/Surname	M	A	N	O	J		M	A	F	A	T	L	A	L		D	A	V	E		(	H	U	F	)	First Name																									Middle Name																								
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2	Abbreviation of the full name to be printed on the PAN card	Individual applicants should provide full/abbreviated name to be printed on the PAN card. Name, if abbreviated, should necessarily contain the last name. For example: SATYAM VENKAT M. K. RAO which is written in the Name field as : <table border="1"> <tr> <td>Last Name/Surname</td><td>R</td><td>A</td><td>O</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>First Name</td><td>S</td><td>A</td><td>T</td><td>Y</td><td>A</td><td>M</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>Middle Name</td><td>V</td><td>E</td><td>N</td><td>K</td><td>A</td><td>T</td><td></td><td>M</td><td></td><td>K</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table> Can be written as in 'Name to be printed on the PAN Card' column as SATYAM VENKAT M. K. RAO or S. V. M. K. RAO or SATYAM V. M. K. RAO For non individual applicants, this should be same as last name field in item no. 1 above.	Last Name/Surname	R	A	O																						First Name	S	A	T	Y	A	M																			Middle Name	V	E	N	K	A	T		M		K																																																																																												
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3	Have you ever been known by any other name?	If applicant selects 'Yes', then it is mandatory to provide details of the other name. Instructions in Item No. 1 with respect to name apply here. Title should be similar to the title mentioned in Item No. 1.																																																																																																																																																									
4	Gender	This field is mandatory for Individuals. Field should be left blank in case of other applicants.																																																																																																																																																									
5	Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/Formation of Body of Individuals/Association of Persons	Date cannot be a future date. Date: 2nd August 1975 should be written as: <table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr> <tr> <td>0</td><td>2</td><td>0</td><td>8</td><td>1</td><td>9</td><td>7</td><td>5</td></tr> </table> Relevant date for different categories of applicants is: Individual: Actual Date of Birth; Company: Date of Incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; LLPs: Date of Incorporation/Registration; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01-0001 where the date of creation is not available.	D	D	M	M	Y	Y	Y	Y	0	2	0	8	1	9	7	5																																																																																																																																									
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6	Details of Parents (Applicable to Individuals only)	Instructions in Item No.1 with respect to name apply here. Whether mother is a single parent and you wish to apply for PAN by furnishing mother's name only? It is mandatory for Individual applicants to select the flag (i.e. 'Yes' or 'No'). This flag should be selected as 'Yes' only if (i) Mother is a single parent, and (ii) You wish to apply for PAN using mother's name only. Father's name should be left blank. If the flag is selected as 'No', then father's name is mandatory. For such cases, mother's name is optional. Father's Name: It is mandatory for Individual applicants (except for cases where mother is a single parent) to provide father's name. Married woman applicant should also give father's name and not husband's name. Mother's Name: This is an optional field. Mother's name is mandatory if the flag value (i.e. Whether mother is a single parent and you wish to apply for PAN by furnishing mother's name only?) is selected as 'Yes'. Name to be printed on the PAN card: Appropriate flag should be selected to indicate the name (out of the father's name and mother's name given in the form) to be printed on the PAN card. If the 'Mother as a Single Parent' field is selected as 'Yes', then mother's name flag should only be selected for the name to be printed on the PAN Card. If none of the option is selected, then father's name shall be considered for printing on the PAN card. In case of mother as a single parent, mother's name shall be considered for printing on the PAN Card.																																																																																																																																																									

7	Address -Residence and office	R - Residence Address: For Individuals, HUF, AOP, BOI or AJP, residential address is mandatory. Other applicants should leave this field blank. O - Office Address: (1) Name of Office and address to be mentioned in case of individuals having source of income as salary or Business/profession [Item No.13]. (2) In case of Firm, LLP, Company, Local Authority and Trust, name of office and complete address of office is mandatory. For all categories of applicants, it is necessary to mention complete address and the details of Town/City/District, State/Union Territory and PINCODE are mandatory. In case, a foreign address is provided then it is mandatory to provide Country Name along with ZIP Code of the country.																																												
8	Address for communication	Individuals/HUFs/AOP/BOI/AJP may indicate either 'Residence' or 'Office' and other applicants should necessarily indicate 'Office' as the Address for Communication. All communication will be sent at the address indicated in this field.																																												
9	Telephone Number and E-mail ID	(1) Telephone number should include country code (ISD code) and STD code or Mobile No. should include Country code (ISD Code). For example : (i) Telephone number 23555705 of Delhi should be written as <table border="1"> <tr> <td>Country Code</td> <td>STD code</td> <td>Telephone Number / Mobile number</td> </tr> <tr> <td> 9 1</td> <td> 1 1</td> <td> 2 3 5 5 5 7 0 5</td> </tr> </table> Where '91' is the country code of India and 11 is the STD Code of Delhi. (ii) Mobile number 9102511111 of India should be written as <table border="1"> <tr> <td>Country Code</td> <td>STD code</td> <td>Telephone Number / Mobile number</td> </tr> <tr> <td> 9 1</td> <td> </td> <td> 9 1 0 2 5 1 1 1 1 1</td> </tr> </table> Where '91' is the country code of India. (2) It is mandatory for the applicants to mention either their "Telephone number" or valid "e-mail id" so that they can be contacted in case of any discrepancy in the application and/or for receiving PAN through e-mail. (3) Application status updates are sent using the SMS facility on the mobile numbers mentioned in the application form.	Country Code	STD code	Telephone Number / Mobile number	9 1	1 1	2 3 5 5 5 7 0 5	Country Code	STD code	Telephone Number / Mobile number	9 1		9 1 0 2 5 1 1 1 1 1																																
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9 1		9 1 0 2 5 1 1 1 1 1																																												
10	Status of Applicant	This field is mandatory for all categories of applicants. In case of 'Limited Liability Partnership', the PAN will be allotted in 'Firm' status.																																												
11	Registration number	Not applicable to Individuals and HUFs. Mandatory for 'Company'. Company should mention registration number issued by the Registrar of Companies or the concerned Government Authority of country of residence.																																												
12	Country of citizenship	This field is mandatory for all categories of applicants.																																												
13	Source of Income	It is mandatory to indicate at least one of source of incomes, as mentioned in the form. In case, the income from Business/profession is selected by the applicant then an appropriate business profession code should be mentioned. Please refer the table given below to select Business/profession code: <table border="1"> <thead> <tr> <th>Code</th><th>Business/ Profession</th><th>Code</th><th>Business/ Profession</th></tr> </thead> <tbody> <tr> <td>01</td><td>Medical Profession and Business</td><td>11</td><td>Films, TV and such other entertainment</td></tr> <tr> <td>02</td><td>Engineering</td><td>12</td><td>Information Technology</td></tr> <tr> <td>03</td><td>Architecture</td><td>13</td><td>Builders and Developers</td></tr> <tr> <td>04</td><td>Chartered Accountant/ Accountancy</td><td>14</td><td>Members of Stock Exchange, Share Brokers and Sub-Brokers</td></tr> <tr> <td>05</td><td>Interior Decoration</td><td>15</td><td>Performing Arts and Yatra</td></tr> <tr> <td>06</td><td>Technical Consultancy</td><td>16</td><td>Operation of Ships, Hovercraft, Aircrafts or Helicopters</td></tr> <tr> <td>07</td><td>Company Secretary</td><td>17</td><td>Plying Taxis, Lorries, Trucks, Buses or other Commercial Vehicles</td></tr> <tr> <td>08</td><td>Legal Practitioner and Solicitors</td><td>18</td><td>Ownership of Horses or Jockeys</td></tr> <tr> <td>09</td><td>Government Contractors</td><td>19</td><td>Cinema Halls and Other Theatres</td></tr> <tr> <td>10</td><td>Insurance Agency</td><td>20</td><td>Others</td></tr> </tbody> </table>	Code	Business/ Profession	Code	Business/ Profession	01	Medical Profession and Business	11	Films, TV and such other entertainment	02	Engineering	12	Information Technology	03	Architecture	13	Builders and Developers	04	Chartered Accountant/ Accountancy	14	Members of Stock Exchange, Share Brokers and Sub-Brokers	05	Interior Decoration	15	Performing Arts and Yatra	06	Technical Consultancy	16	Operation of Ships, Hovercraft, Aircrafts or Helicopters	07	Company Secretary	17	Plying Taxis, Lorries, Trucks, Buses or other Commercial Vehicles	08	Legal Practitioner and Solicitors	18	Ownership of Horses or Jockeys	09	Government Contractors	19	Cinema Halls and Other Theatres	10	Insurance Agency	20	Others
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14	Name and address of Representative Assessee	Section 160 of Indian Income Tax Act, 1961 provides that any 'specified person' (assessee) can be represented through Representative Assessee. Therefore, this column should be filled in by representative assessee only as specified in Section 160 of the Indian Income-tax Act, 1961, such as, an agent of the non-resident, guardian or manager of a minor, lunatic or idiot, Court of Wards, Administrator General, Official Trustee, receiver, manager, trustee of a Trust including Wakf. This field will contain particulars of the Representative Assessee. This field is mandatory if applicant is minor, deceased, idiot, lunatic or mentally retarded. Column 1 to 13 will contain details of person on whose behalf this application is submitted. Proof of Identity and Proof of address are also required for representative assessee.
15	Proof of Identity and Proof of Address documents	It is mandatory to attach proof of identity and proof of address with PAN application. Documents should be in the name of applicant. List of documents which will serve as proof of identity and address for each status of applicant is as given below:

Document acceptable as proof of identity and address as per Rule 114(4) of Income Tax Rules, 1962

For Individuals and HUF

Proof of Identity (Copy of)	Proof of address (copy of)
1. Copy of passport, or 2. Copy of Person of Indian Origin (PIO) card issued by Government of India, or 3. Copy of Overseas Citizen of India (OCI) card issued by Government of India, or 4. Copy of other national or citizenship Identification Number or Taxpayer Identification Number duly attested by "Apostille" (in respect of countries which are signatories to the Hague Convention of 1961) or by the Indian Embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India.	1. Copy of Passport, or 2. Copy of Person of Indian Origin (PIO) card issued by Government of India, or 3. Copy of Overseas Citizen of India (OCI) card issued by Government of India, or 4. Copy of other national or citizenship Identification Number or Taxpayer Identification Number duly attested by "Apostille" (in respect of the countries which are signatories to the Hague Convention of 1961) or by the Indian Embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India, or 5. Copy of Bank account statement in the country of residence, or 6. Copy of Non-resident External (NRE) bank account statement in India, or 7. Copy of Certificate of Residence in India or Residential permit issued by the State Police Authorities, or 8. Copy of Registration certificate issued by the Foreigner's Registration Office showing Indian address, or 9. Copy of Visa granted & Copy of appointment letter or contract from Indian Company & Certificate (in original) of Indian address issued by the employer.

For other than Individuals

1. Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of the countries which are signatories to the Hague Convention of 1961) or by the Indian Embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India, or 2. Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.	1. Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of the countries which are signatories to the Hague Convention of 1961) or by the Indian Embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India, or 2. Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.
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16	KYC Details	It is mandatory to provide KYC details in case of an application filled by a Foreign Institutional Investor or a Qualified Foreign Investor, as prescribed under the regulations issued by Securities and Exchange Board of India (SEBI). Please refer the guidelines issued by the Securities and Exchange Board of India (SEBI) and Prevention of Money Laundering Act for filling these details.
17	Signature/ Thumb impression	Application must be signed by (i) the applicant; or (ii) Karta in case of HUF; or (iii) Director of a Company; or (iv) Authorised Signatory in case of AOP, Body of Individuals, Local Authority and Artificial Juridical Person; or (v) Partner in case of Firm/LLP; or (vi) Trustee; or (vii) Representative Assessee in case of Minor/deceased/idiot/ lunatic/mentally retarded. Applications not signed in the given manner and in the space provided are liable to be rejected.

GENERAL INFORMATION FOR PAN APPLICANTS

- (a) Applicants may obtain the application form for PAN (Form 49AA) from any IT PAN Service Centres (managed by UTIITSL) or TIN-Facilitation Centres (TIN-FCs) / PAN Centres (managed by NSDL e-Gov), or any other stationery vendor providing such forms or download from the Income Tax Department website (www.incometaxindia.gov.in) / UTIITSL website (www.utiitsl.com) / NSDL e-Gov website (www.tin-nsdl.com).
- (b) The fee for processing PAN application is as under:
- If physical PAN Card is required, ₹ 107/- (including goods & service tax) will have to be paid by the applicant. In case, the PAN card is to be dispatched outside India then additional dispatch charge of ₹ 910/- will have to be paid by applicant.
 - If physical PAN Card is not required ₹ 72/- (including goods & service tax) will have to be paid by the applicant. PAN applicants will have to mention on the top of the application form **“Physical PAN Card not required”**. In such cases, email ID will have to be mandatorily provided to receive e-PAN Card.
- (c) Those already allotted a ten digit alphanumeric PAN shall not apply again as having or using more than one PAN is illegal. However, request for a new PAN card with the same PAN or/and Changes or Correction in PAN data can be made by filling up ‘Request for New PAN Card or/and Changes or Correction in PAN Data’ form available from any source mentioned in (a) above. The cost of application and processing fee is same as in the case of Form 49AA.
- (d) Applicant will receive an acknowledgement containing a unique number on acceptance of this form. This **acknowledgement number** can be used for tracking the status of the application.
- (e) For more information / Application status enquiry contact:

Mode	Income-tax Department	NSDL e-Gov
Website	www.incometaxindia.gov.in	www.tin-nsdl.com
Call Center	1800-180-1961	020-27218080
Email ID		tininfo@nsdl.co.in
SMS		SMS NSDLPAN <space> Acknowledgement No. & send to 57575 to obtain application status. For example →Type 'NSDLPAN 8810101010100' and send to 57575
Address		INCOME TAX PAN SERVICES UNIT (Managed by NSDL e-Governance Infrastructure Limited), 5th Floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bungalow Chowk, Pune - 411 016.